

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Salem Community Schools (8205)**

| <b>Student Instructional Category</b>       | <b>Account</b>                                    | <b>FY09</b>         | <b>FY10</b>         | <b>FY11</b>         | <b>FY12</b>         | <b>Increase from FY09</b> | <b>Increase from Previous Year</b> | <b>FY12 % Total Expenditures</b> |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------------------|----------------------------------|
| <b><i>Student Academic Achievement</i></b>  | Regular Programs                                  | \$8,475,569         | \$9,284,082         | \$8,797,986         | \$8,605,026         | 1.5%                      | -2.2%                              | 43.41%                           |
|   | Payments to Other Governmental Units Within State | \$800,317           | \$1,314,718         | \$1,093,815         | \$1,195,593         | 49.4%                     | 9.3%                               | 6.03%                            |
|   | Library/Media Services                            | \$234,952           | \$267,664           | \$237,550           | \$242,628           | 3.3%                      | 2.1%                               | 1.22%                            |
|   | Other Special Programs                            | \$4,395             | \$5,246             | \$290,845           | \$214,216           | > 500%                    | -26.3%                             | 1.08%                            |
|   | Textbooks for Rent or Resale                      | \$134,626           | \$152,120           | \$170,107           | \$213,232           | 58.4%                     | 25.4%                              | 1.08%                            |
|   | Instruction, Related Technology                   | \$162,003           | \$198,213           | \$180,808           | \$196,929           | 21.6%                     | 8.9%                               | .99%                             |
|   | Equal Opportunity At Risk                         | \$139,842           | \$148,813           | \$142,797           | \$144,947           | 3.7%                      | 1.5%                               | .73%                             |
|   | Remediation Testing                               | \$59,803            | \$51,255            | \$48,133            | \$56,274            | -5.9%                     | 16.9%                              | .28%                             |
|   | Gifted And Talented                               | \$28,720            | \$53,790            | \$24,757            | \$43,237            | 50.5%                     | 74.6%                              | .22%                             |
|   | Other Support Service, Instructional Staff        | \$0                 | \$18,395            | \$19,154            | \$22,725            | N/A                       | 18.6%                              | .11%                             |
|   | Improvement of Instruction                        | \$62,913            | \$52,205            | \$22,925            | \$17,062            | -72.9%                    | -25.6%                             | .09%                             |
|   | Summer School Programs                            | \$13,251            | \$23,062            | \$7,351             | \$7,884             | -40.5%                    | 7.2%                               | .04%                             |
|   | Mental Disabilities                               | \$905               | \$2,101             | \$1,229             | \$4,821             | 432.5%                    | 292.1%                             | .02%                             |
|   | Culturally Different                              | \$19,085            | \$3,444             | \$0                 | \$287               | -98.5%                    | N/A                                | .0%                              |
|   | Learning Disability                               | \$0                 | \$45                | \$893               | \$120               | N/A                       | -86.5%                             | .0%                              |
|   | Physical Impairment                               | \$0                 | \$2,271             | \$646               | \$0                 | N/A                       | -100.0%                            | .0%                              |
|   | <b>Total</b>                                      | <b>\$10,136,380</b> | <b>\$11,577,423</b> | <b>\$11,038,998</b> | <b>\$10,964,979</b> | <b>8.2%</b>               | <b>-7.7%</b>                       | <b>55.32%</b>                    |
| <b><i>Student Instructional Support</i></b> | Office of The Principal                           | \$971,278           | \$1,020,514         | \$974,571           | \$1,067,077         | 9.9%                      | 9.5%                               | 5.38%                            |
|   | Guidance Services                                 | \$269,535           | \$283,531           | \$254,203           | \$264,987           | -1.7%                     | 4.2%                               | 1.34%                            |
|   | Health Services                                   | \$83,932            | \$83,315            | \$77,988            | \$75,662            | -9.9%                     | -3.0%                              | .38%                             |
|   | Other Support Services, Students                  | \$32,665            | \$32,153            | \$25,976            | \$33,716            | 3.2%                      | 29.8%                              | .17%                             |
|   | Attendance and Social Work Services               | \$21,783            | \$24,087            | \$23,193            | \$23,529            | 8.0%                      | 1.4%                               | .12%                             |
|   | Special Education Administration                  | \$0                 | \$108               | \$293               | \$0                 | N/A                       | -100.0%                            | .0%                              |
|   | <b>Total</b>                                      | <b>\$1,379,195</b>  | <b>\$1,443,709</b>  | <b>\$1,356,225</b>  | <b>\$1,464,970</b>  | <b>6.2%</b>               | <b>8.0%</b>                        | <b>7.39%</b>                     |
| <b><i>Overhead and Operational</i></b>      | Operation and Maintenance of Plant Services       | \$2,178,338         | \$2,086,640         | \$2,079,394         | \$2,127,201         | -2.3%                     | 2.3%                               | 10.73%                           |
|   | Student Transportation                            | \$802,348           | \$1,011,658         | \$909,446           | \$1,290,197         | 60.8%                     | 41.9%                              | 6.51%                            |
|   | Food Services Operations                          | \$652,643           | \$691,812           | \$744,577           | \$771,115           | 18.2%                     | 3.6%                               | 3.89%                            |
|   | Executive Administration                          | \$564,807           | \$562,317           | \$502,668           | \$516,662           | -8.5%                     | 2.8%                               | 2.61%                            |
|   | Other Food Services                               | \$60,195            | \$60,185            | \$41,300            | \$38,156            | -36.6%                    | -7.6%                              | .19%                             |
|   | Board of Education                                | \$12,506            | \$19,939            | \$15,736            | \$14,307            | 14.4%                     | -9.1%                              | .07%                             |
|   | Personnel Services                                | \$0                 | \$8,362             | \$13,050            | \$10,644            | N/A                       | -18.4%                             | .05%                             |
|   | Other Fiscal Services                             | \$8,941             | \$7,932             | \$1,750             | \$3,126             | -65.0%                    | 78.6%                              | .02%                             |
|   | Printing, Publishing, and Duplicating Services    | \$145               | \$0                 | \$0                 | \$499               | 244.1%                    | N/A                                | .0%                              |

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|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|-------------------------------|--|--------------------------------------|
|                                       | Fiscal Services                                     | \$0                 | \$30                | \$0                 | \$0                 | N/A                           | N/A                                    | .0%                                  |
|                                       | <b>Total</b>  | <b>\$4,279,923</b>  | <b>\$4,448,874</b>  | <b>\$4,307,922</b>  | <b>\$4,771,907</b>  | <b>11.5%</b>                  | <b>10.8%</b>                           | <b>24.07%</b>                        |
| <b><i>Nonoperational</i></b>          | Debt Services                                       | \$2,267,673         | \$2,189,002         | \$2,087,590         | \$1,981,540         | -12.6%                        | -5.1%                                  | 10.0%                                |
|                                       | Building Acquisition, Construction and Improvement  | \$0                 | \$37,427            | \$300,801           | \$300,036           | N/A                           | -.3%                                   | 1.51%                                |
|                                       | Facilities Acquisition and Construction             | \$163,543           | \$251,754           | \$207,682           | \$276,386           | 69.0%                         | 33.1%                                  | 1.39%                                |
|                                       | Building Acquisition, Construction and Improvements | \$620,302           | \$270,133           | \$57,607            | \$62,215            | -90.0%                        | 8.0%                                   | .31%                                 |
|                                       | Other Community Services                            | \$0                 | \$2,002             | \$209               | \$32                | N/A                           | -84.6%                                 | .0%                                  |
|                                       | Welfare Activities Services                         | \$0                 | \$125               | \$0                 | \$0                 | N/A                           | N/A                                    | .0%                                  |
|                                       | <b>Total</b>  | <b>\$3,051,519</b>  | <b>\$2,750,442</b>  | <b>\$2,653,889</b>  | <b>\$2,620,209</b>  | <b>-14.1%</b>                 | <b>-1.3%</b>                           | <b>13.22%</b>                        |
|                                       | <b>Grand Total</b>                                  | <b>\$18,847,016</b> | <b>\$20,220,448</b> | <b>\$19,357,035</b> | <b>\$19,822,065</b> | <b>5.2%</b>                   | <b>2.4%</b>                            | <b>100.0%</b>                        |